By: West S.J.R. No. 16

A JOINT RESOLUTION

proposing a constitutional amendment to authorize the legislature to provide for a local option exemption from ad valorem taxation by a municipality or county of the total appraised value of a residence homestead that does not have access to potable drinking water.

BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 1-b, Article VIII, Texas Constitution, is amended by adding Subsection (v) to read as follows:

(v) The legislature by general law may provide that the owner of a residence homestead that does not have access to potable drinking water is entitled to an exemption from ad valorem taxation by a municipality or county of the total appraised value of the residence homestead if the exemption is adopted by the governing body of the municipality or county. The legislature in the general law authorized by this subsection may:

(1) limit the applicability of this subsection to a residence homestead located in a certain area; and

(2) provide additional eligibility requirements for the exemption.

SECTION 2. This proposed constitutional amendment shall be submitted to the voters at an election to be held November 2, 2027. The ballot shall be printed to provide for voting for or against the proposition: "The constitutional amendment to authorize the legislature to provide for a local option exemption from ad valorem taxation by a municipality or county of the total appraised value of

a residence homestead that does not have access to potable drinking water."